EXHIBIT 51

Casse 4.9-3-40454-5-gjjjj 1.1 DDoo4252-51 Filield 106/20/25 Ferntered 106/20/25 1.5 Person Docket #4021 Date Filed: 01/22/2024 Mai Exbridation 51: ... Page 20 ef 113 ... Docket #4021 Date Filed: 01/22/2024

UNITED STATES BANKRUPTCY COURT

Northern	DISTRICT OF Texas
Case	number 19-34054 sgj11
In re: Highland Capital Management, LP	§ Case No. <u>19-34054</u> §§
Debtor(s)	■ Jointly Administered
Post-confirmation Report	Chapter 11
Quarter Ending Date: 12/31/2023	Petition Date: <u>10/16/2019</u>
Plan Confirmed Date: 02/22/2021	Plan Effective Date: 08/11/2021
This Post-confirmation Report relates to: Reorgani Other Au	ithorized Party or Entity: Highland Claimant Trust Name of Authorized Party or Entity
/s/ Zachery Z. Annable Signature of Responsible Party 01/18/2024 Date	Zachery Z. Annable, Hayward PLLC Printed Name of Responsible Party 10501 N. Central Expressway, Suite 106 Dallas TX 75231 Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.



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Debtor's Name Highland Capital Management, LP

Part 1: Summary of Post-confirmation Transfers

Case No. 19-34054

	Total Since
Current Quarter	Effective Date

a. Total cash disbursements\$719,669\$357,812,453b. Non-cash securities transferred\$0\$0c. Other non-cash property transferred\$0\$0

d. Total transferred (a+b+c) \$719,669 \$357,812,453

			Approved Current Quarter	Approved Cumulative	Paid Current Quarter	Paid Cumulativ
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Itemiz	ed Breakdown by Firm					
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Debtor's Name Highland Capital Management, LP

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Debtor's Name Highland Capital Management, LP

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					Approved Current Quarter	Approved Cumulative	Paid Current Quarter	Paid Cumulative
b.	Professional fees & expenses (nonbankruptcy) incurred by or on behalf of the debtor Aggregate Total							
	Itemize	ed Breakdown by Firm						
		Firm Name		Role				
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Debtor's Name Highland Capital Management, LP

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Debtor's Name Highland Capital Management, LP

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Debtor's Name Highland Capital Management, LP

Case No. 19-34054

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Part 3: Recoveries of the Holders of Claims and Interests under Confirmed Plan

	Total Anticipated Payments Under Plan	Paid Current Quarter	Paid Cumulative	Allowed Claims	% Paid of Allowed Claims
a. Administrative claims	\$0	\$0	\$15,750	\$15,750	100%
b. Secured claims	\$5,843,261	\$0	\$5,274,477	\$5,274,477	100%
c. Priority claims	\$16,498	\$0	\$1,213,832	\$1,213,832	100%
d. General unsecured claims	\$205,144,544	\$0	\$284,566,669	\$397,485,568	72%
e. Equity interests	\$0	\$0	\$0		

Part 4: Questionnaire	
a. Is this a final report?	Yes O No •
If yes, give date Final Decree was entered:	
If no, give date when the application for Final Decree is anticipated:	
b. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930?	Yes No

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Debtor's Name Highland Capital Management, LP

Case No. 19-34054

Privacy Act Statement

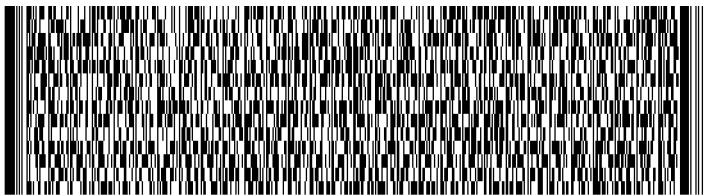
28 U.S.C. § 589b authorizes the collection of this information and provision of this information is mandatory. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6) and to otherwise evaluate whether a reorganized chapter 11 debtor is performing as anticipated under a confirmed plan. Disclosure of this information may be to a bankruptcy trustee when the information is needed to perform the trustee's duties, or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." *See* 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case, or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Post-confirmation Report and its attachments, if any, are true and correct and that I have been authorized to sign this report.

/s/ James Seery	James Seery
Signature of Responsible Party	Printed Name of Responsible Party
Claimant Trustee	01/18/2024
Title	Date

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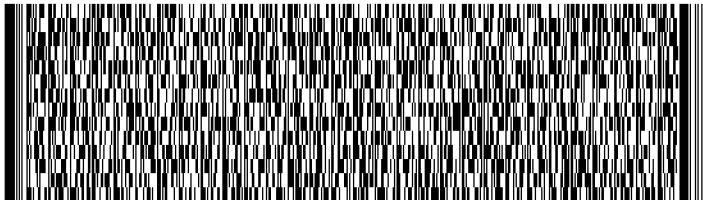
Debtor's Name Highland Capital Management, LP



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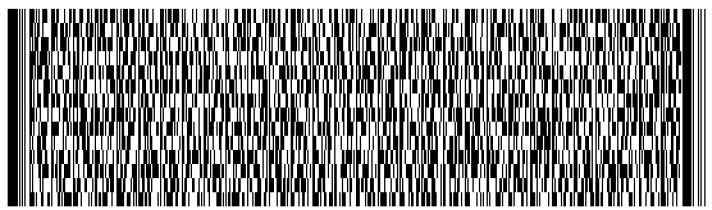
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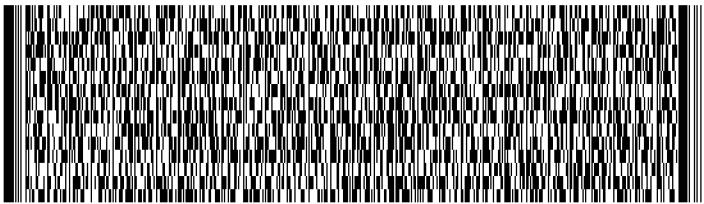
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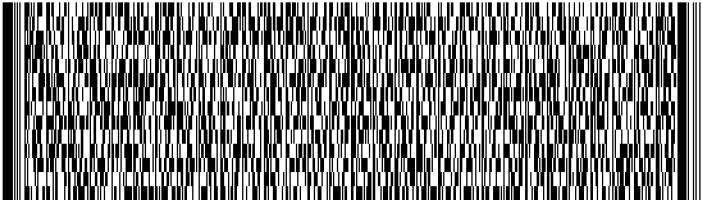


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C655549-93-494054-5-99111 DD0421512-151 File 10/10/12/12/45 Efficience 10/10/12/12/42/12/15/15/22 DEGSC Mai Extribution to Page age of 10 Debtor's Name Highland Capital Management, LP







IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

In re:) Chapter 11
HIGHLAND CAPITAL MANAGEMENT, L.P.,1) Case No. 19-34054-sgj11
Reorganized Debtor.)
)

GLOBAL NOTES TO POST-CONFIRMATION REPORT

The Highland Claimant Trust has filed the attached post-confirmation report (the "PCR") in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division (the "Court"), with respect to the case of Reorganized Debtor Highland Capital Management, L.P., Case No. 19-34054 (SGJ) (the "Bankruptcy Case"). The Highland Claimant Trust prepared the PCR with the assistance of the Reorganized Debtor's employees, advisors, and professionals. The PCR was prepared solely for the purpose of complying with the post-confirmation quarterly reporting established requirements bv the United States Trustee Program https://www.justice.gov/ust/chapter-11-operating-reports). The PCR should not be relied upon by any persons for any information in connection with current or future financial conditions or events relating to the Highland Claimant Trust, the Reorganized Debtor or its estate.

The financial information contained in the PCR is preliminary, unaudited, limited in scope, and is not prepared in accordance with accounting principles generally accepted in the United States of America nor in accordance with other applicable non-bankruptcy law. In preparing the PCR, the Highland Claimant Trust relied on financial data from the books and records available to it at the time of such preparation, as well as certain filings on the docket in the Bankruptcy Case. Although the Highland Claimant Trust made commercially reasonable efforts to ensure the accuracy and completeness of the PCR, inadvertent errors or omissions may exist. The Highland Claimant Trust reserves the right to amend and supplement the PCR as may be necessary or appropriate.

Part 2: Preconfirmation Professional Fees and Expenses

The Highland Claimant Trust did not make any payment of professional fees prior to Confirmation of the Plan.

¹ The Reorganized Debtor's last four digits of its taxpayer identification number are (8357). The headquarters and service address for the above-captioned Reorganized Debtor is 100 Crescent Court, Suite 1850, Dallas, TX 75201.

Part 3: Recoveries of the Holders of Claims and Interests under Confirmed Plan

For presentation purposes, the chart showing claims anticipated under the plan, paid claims and allowed claims are reflected in both the Reorganized Debtor and Claimant Trust post-confirmation report under Part 3: Recoveries of the Holders of Claims and Interests under the Confirmed Plan.

The presentation contained in this PCR does not reflect the material and necessary reserves that will be taken in accordance with the Claimant Trust's governing documents and the Plan.